



Memorandum November 19, 1999

SUBJECT : Forest Service Revenue-Sharing Payments: Distribution System

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This memorandum responds to requests for data on the allocation of Forest Service revenue-sharing payments to schools and roads under current law (16 U.S.C. 500). As you may be aware, the Act of May 23, 1908 that established these payments, directs the payments be made to the states for use on roads and schools in the counties where the national forests are located. The statute is not absolutely clear, but appears to intend proportional allocation based on the area of each forest in a county. The details of the county payments are set by state legislatures. The following table identifies the basis for how each state allocated the payments to its counties and how the funds are split between road and school functions. As you can see, the county allocations and road-school splits have not yet been identified for eight states — Georgia, Indiana, Louisiana, New Mexico, North Carolina, Ohio, South Carolina, and Tennessee. Research is continuing and this table will be revised when the additional information is received. If you have any questions, please do not hesitate to call me.

**Table 1. Allocation of Forest Service Revenue-Sharing Payments
to Education and Roads Under State Law**
(Current as of Nov. 19, 1999)

State	Basis	Educ.*	Roads*	State Code Citation *
Alabama	Proportional to national forest (NF) acres in each county	50%	50%	Code of Ala. § 9-13-2
Alaska	Proportional to NF acres in each borough	75%	25%	Alaska Stat. § 41.15.180
Arizona	" to each county according to the forest acreage report ... as directed by the federal government ..."	Not Spec. <u>a/</u>	Not Spec. <u>a/</u>	Ariz. Rev. Stat. § 41-736
Arkansas	Proportional to NF acres in each school district	75%	25%	Ark. Stat. Ann. § 6-20-218
California	Proportional to NF acres in each county	50%	50%	Cal Gov Code §§ 29483, 29484
Colorado	Proportional to NF acres in each county	≥5% <u>b/</u>	≥5% <u>b/</u>	C.R.S. 30-29-101
Florida	Proportional to NF acres in each county	Not Spec. <u>c/</u>	Not Spec. <u>c/</u>	Fla. Stat. Ann. § 215.551
Georgia	not yet available			
Idaho	Proportional to NF acres in each county	30%	70%	Idaho Code § 57-1301, -1303
Illinois	Proportional to NF acres in each county	50%	50%	15 ILCS 515/3 § 3
Indiana	not yet available			
Kentucky	Proportional to NF acres in each county	50%	50%	KRS § 149.130
Louisiana	not yet available			
Maine	Proportional to NF acres in each municipality and unorganized place	Not Spec. <u>d/</u>	Not Spec. <u>d/</u>	M.R.S.A. 30-A § 3202
Michigan	Proportional to NF acres in each county	75% <u>e/</u>	25% <u>e/</u>	MCL § 141.1303
Minnesota	Proportional to NF acres in each county	50%	50%	M.S.A. § 94.52
Mississippi	Proportional to NF acres in each county	≥50%	≤50%	Ann. Miss. Code § 49-19-23

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		<u>f/</u>	<u>f/</u>	
Missouri	Proportional to NF acres in each county	75%	25%	V.A.M.S. § 12.070
Montana	Proportional to NF acres in each county	33 ¹ / ₃ %	66 ² / ₃ %	Mont. Code Anno. § 17-3-211, -212, -213
Nebraska	Proportional to NF acres in each county	Not Spec. <u>g/</u>	Not Spec. <u>g/</u>	Rev. Stat. of Nebr. § 79-1044, -1045
Nevada	Proportional to NF acres in each county	Not Spec. <u>a/</u>	Not Spec. <u>a/</u>	Nev. Rev. Stat. Ann. § 354.140
New Hampshire	Proportional to NF acres in each organized town and unorganized place	Not Spec. <u>h/</u>	Not Spec. <u>h/</u>	New Hamp. Rev. Stat. Ann. § 219:23, :24, :25
New Mexico	not yet available			
North Carolina	not yet available			
Ohio	not yet available			
Oklahoma	" ... the county's share of the rentals from forest reserves located therein ..."	25% <u>i/</u>	75% <u>i/</u>	O.S.A. 62 § 326
Oregon	Proportional to NF acres in each county <u>j/</u>	25% <u>k/</u>	75% <u>k/</u>	Ore. Rev. Stat. Ann. § 293.560, § 294.060
Pennsylvania	Proportional to NF acres in each county	75% <u>l/</u>	25% <u>l/</u>	72 P.S./Pa.C.S.A. § 3541-3543
South Carolina	not yet available			
South Dakota	Proportional to NF acres in each county	50%	50%	So. Dak. Cod. Laws 41-16-11 through -15
Tennessee	not yet available			
Texas	Proportional to NF acres in each school district	>= 50% <u>m/</u>	<= 50% <u>m/</u>	Tex. Code Ann., Local Gov't. Code § 130.906
Utah	"... renews its acceptance of the apportionment of moneys received from forest reserves ...; the said apportionment being for the benefit of the public schools and public roads of the counties wherein may be situated the respective forest reserves."	50% <u>n/</u>	50%	Utah Code Ann. § 63-12-1, -4
Vermont	Proportional to NF acres in each school district	100%	0%	1 V.S.A. § 557

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Virginia	Proportional to NF acres in each school division	Not Spec. <u>o</u> /	Not Spec. <u>o</u> /	Code of Va. § 22.1-108
Washington	Proportional to NF acres in each county	\geq 50% <u>p</u> /	\leq 50% <u>p</u> /	Rev. Code Wash. (RCWA) § 28A.520.010, .020
West Virginia	Proportional to NF acres in each county	80% <u>q</u> /	20% <u>q</u> /	W. Va. Code § 20-3-17, -17a
Wisconsin	Proportional to NF acres in each town	50%	50%	W.S.A. 59.25(r)
Wyoming	Proportional to NF acres in each county	\geq 5% <u>r</u> /	\geq 5% <u>r</u> /	Wyo. Stat. § 9-4-501 through -504

* The abbreviations used here are taken from the volumes of each state's code of statutes. The symbols \geq and \leq mean "greater than or equal to" (*i.e.*, "at least") and "less than or equal to" (*i.e.*, "not more than"), respectively.

a/ "Not Spec." means not specified in the state statute.

b/ The allocation is determined by the "boards of county commissioners of the counties receiving the payments". School funds are allocated to each school district within a county based on pupil enrollment.

c/ The Comptroller issues a warrant for each county's general road fund and district school fund, but provides no direction on the allocation between these.

d/ For municipalities, the allocation to roads and schools is determined by the municipal legislative body. For unorganized places, the allocation is determined by the Governor.

e/ The funds are actually paid to local school districts and to townships for the improvement of county roads, allocated on the basis of NF acreage in each school district or township.

f/ After 50% is allocated for the benefit of schools, the remaining 50% is allocated between public roads and public schools by the board of supervisors. For any affected area not having a school, all funds may be spent on public roads.

g/ The allocation is: "(1) ... an amount equal to the actual per pupil cost for each pupil actually residing in that part of the district which is within such forest reserve, but this apportionment per pupil shall not exceed the average annual cost per pupil ... ; and (2) of the remaining amount, one-fifth to the public road fund of the county, one-fifth equally to the several school districts in the county, and the remaining three-fifths to the several school districts in the county pro rata according to the enumeration of scholars last returned by the districts." The county superintendent, with the approval of the county board, may retain the latter school money to be used for a county circulating library.

h/ For organized towns, the allocation is "determined by appropriations duly made by town meetings in such town." For unorganized places, the allocation is made by the governor and council "after receiving the advice and recommendations of the commissioner of public works and highways and the commissioner of education ..."

i/ The school funding is "to be prorated and apportioned among the various school districts of said counties situated and located contiguous to such forest reserves, according to the scholastic population thereof." The road funding is "to be expended on county highways leading into and away from such forest reserves ..."

j/ The Executive Department is allowed a distribution charge, which "shall be 60 cents per county and is in addition to the transaction charge approved for Executive Department during the budgetary process."

k/ The law allows subsequent transfers between road funds and school funds for counties east of the summit of the Cascade Mountains, depending on county population and as determined by county commissioners or the county governing body.

l/ This can be shifted to a 50%-50% split upon a majority of persons voting on such a question, subsequent to a petition requesting such a vote to the board of supervisors or commissioners signed by at least 20% of the registered electors of the township.

m/ After 50% is allocated to school districts, the "commissioners court of a county ... shall either allocate the remaining 50 percent for the benefit of the public roads in the county or transfer that amount to the school districts."

n/ The school funds are allocated "to the several school districts of the county, according to the number of school children residing in each of said districts over six and under eighteen years of age ..."

o/ It appears that the allocation is 100% to schools and 0% to roads: "the Comptroller shall apportion all federal funds arising from such forest reserve among the school divisions in which such forest reserve is located according to the area in each school division."

p/ Schools receive 50%, allocated to the school districts within the county based on the district's share of the county's full-time equivalent students. The other 50% is to be spent by the counties on public roads or public schools.

q/ The allocation for NF land within the Spruce Knob-Seneca Rocks National Recreation Area differs, with 63% allocated to the county's board of education and 37% "to the county court [county commission] of the county to be expended by the court for general county purposes."

r/ The "county commissioners ... shall apportion the monies between the general school fund and the road fund of their county" but not less than 5% must be credited to each fund.